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SEP 302010

September 27, 2010

FCC Mail Room

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Room TW-A325
Washington, DC 20554

Re:

Request for Waiver - FCC 2008-499A and 2009-499A Report Deadlines

Docket 06-122 and Docket 96-45

IP Telcom Group, Inc. Filer 499 ID: 826735

Dear Ms. Dortch.

IP Telcom Group, Inc. (IP Telcom) requests confidential treatment under Section 0.459 of the Commission's rules regarding this Request for Waiver. Attached to the original of this letter are four confidential redacted copies of IP Telcom's Request for Waiver and 499-A reports. Confidential treatment is requested for the actual and projected dollar figures related to IP Telcom's 499A filings and the specific placement on FCC 499 A forms.

Sentinel Telecom, Inc. has recently been contracted by IP Telcom Group, Inc. as its Regulatory Consultant to determine the correct classification and amounts of revenue reported in their 2008 and 2009 FCC 499-A reports.

We appeal the rejection by USAC of IP Telcom's 2008 and 2009 revised 499-A reports. We request that the FCC Waive the Deadline regarding the 2008 and 2009 FCC-499A filings and instruct USAC to process the attached, revised 2008 and 2009 499A forms so we may finally report the correct revenue figures in their correct classifications to submit accurate, reliable data to the FCC. In this way, USAC, TRS, LNP, NANP and the FCC can assess the correct contribution amounts for IP Telcom.

In FCC Order DA 08-1514, the FCC granted a request for review of Aventure Communication Technology, LLC's 499-Q report, directing USAC to accept Aventure's corrected Form 499-Q. The order stated "... we find that waiver is warranted to avoid

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requiring Aventure to make excessive, incorrect payments to the USF with no reimbursement for more than a year. Due to its inadvertent reporting error, Aventure is required to pay contributions that are nearly 20 times its actual obligation, causing undue hardship." Section 6 states: "In this instance, Aventure demonstrates that "strict enforcement of the filing deadline would disproportionately penalize [the carrier] when considered in light of its actions to remedy the error."

A similar situation occurred with IP Telcom, who inadvertently declared an arbitrary projected revenue amount of **[REDACTED]** under the wrong classification on their 2008-499A form. The error was not corrected in time, and the 2009 499-A report estimated the same **[REDACTED]** revenue figure. Since this revenue was declared as International, it did not generate USAC invoices, but IP Telcom did receive a NECA invoice for **[REDACTED]** and an FCC invoice for **[REDACTED]**. IP Telcom should have paid **[REDACTED]** to NECA on behalf of the TRS fund. IP Telcom is being charged approximately **[REDACTED]** times their correct contribution to the TRS fund. Failure to correct these reports will cause an unreasonable burden to be assumed by IP Telecom.

USAC receives and processes the 499-A and 499-Q reports and shares the data with 4 other agencies for collection of funds for their respective programs. These programs are TRS, LNP, NANP and the FCC. All revisions of FCC 499 forms are processed through USAC and the revised data is forwarded to the other agencies.

Incorrect classification of telecom revenue degrades the reliability of FCC data reports used for planning and budgeting, and should be corrected to yield an accurate picture of the telecom industry and the utilization of funds. Correct 499 reports also ensure that carriers contribute the correct amount towards the funds. Correct reporting of these revenue figures will serve the public interest.

In January 2010, Mr. Cuetos contracted with a Regulatory Consulting group, who made corrections to the 2008 and 2009 499-A filings. The consultants corrected several errors on the report, but it is obvious that they did not understand IP Telcom's business model as they made additional errors.

Recently, I spoke with Mr. Cuetos, President of IP Telecom and reviewed the business model and types of revenue that IP Telcom has. In fiscal years 2007, 2008 and 2009, IP Telecom only sold [REDACTED] to US carriers with valid 499 Filer IDs and international carriers.

The previous Regulatory Consulting group incorrectly placed **\$[REDACTED]** of revenue in Line **[REDACTED]** of the 2008-499A report. The same error was made in the 2009-499A report as **\$[REDACTED]** of revenue was entered on Line **[REDACTED]** Both of



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these amounts should have been reported on Line [REDACTED] of the respective reports as these are International (non-US) Carriers purchasing international termination to non-US countries.

In the revised FCC 2008-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED]. The Non-Contributor/ End-User revenue of [REDACTED] is listed on [REDACTED] it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

In the revised FCC 2009-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED] The Non-Contributor/ End-User revenue of \$[REDACTED] is listed on line [REDACTED] since it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

Incorrect filings were submitted by IP Telcom without a clear understanding of the FCC 499 instructions. After careful review of the FCC Instructions, it is clear to see how an individual with minimal regulatory experience could misinterpret the instructions and declare revenue in incorrect categories.

In the 2008, 2009 and 2010 FCC 499A instructions, we find the instructions for utilization of Line 412. It states "International calls that traverse the United States but both originate and terminate in foreign points are excluded from the universal service contribution base regardless of whether the service is provided to resellers or to end users. These revenues should be segregated from other toll revenues by showing them on Line 412. Telecornmunications providers should not report international settlement revenues from traditional settlement transiting traffic on the Worksheet."

Unfortunately, many people do not fully understand the implications of the last line regarding "international settlement revenues" which causes International-International Wholesale revenue to be classified in Line [REDACTED] and not in Line [REDACTED] Misapplication of these revenues will generate incorrect charges from the other FCC funds (TRS, LNP, NANP & FCC) which do not apply to IP Telcom's International to International type of traffic.

In this Request for Waiver, we request that the FCC waive the deadline ruling, and instruct USAC to accept and process the attached revised 2008 and 2009 499-A filings

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as we believe it is in the best interest of all parties. The FCC will have more accurate data for its reports and the correct assessments of fees for IP Telcom will be determined, removing an unreasonable burden from IP Telcom.

If you have any further questions or comments, please contact me via fax at 206-666-5848, via email at ms@sentineltelecom.com or telephonically at 786-229-2222.

Thank you for your assistance,

Malthe Schuha

Best Regards,

Matthew Schulman - Regulatory Consultant for IP Telcom Group, Inc.

Request for Walver of Filing Deadline filed on behalf of

Mr. Jose Cuetos – President IP Telcom Group, Inc.

8664 Southgate Shores Circle

Tamarac, FL 33321 Tel: 954-792-3838

Email: cuetos_jose@hotmail.com

	orting Worksheet (Re instructions before completing illing — due April 1, 2009)8 Revenues)	Approval by OMB 3060-0855
Block 1: Contributor Identification information	During the year	ar, filers must refile Blocks 1, 2 ar	d 6 if there are any changes	in Lines 104 or 112. See Instructions.
101 Filer 499 ID [If you don't know your number, contact the adm If you are a new filer, write "new" in this block and a Filer 499		826735		
102 Legal name of reporting entity	and the second of the second o	IP Telcom Group, Inc.	tage of the second seco	The state of the s
103 IRS employer identification number		[Enter 9 digit number] 20-	5025678	
104 Name telecommunications provider is doing business as		IP Telcom Group, Inc.		
105 Telecommunications activities of filer [Select up to 5 boxes to CAP/CLEC Cellular/PCS/SMR (wireless tell Interconnected VoIP Interexchange Carrier (IXC) Payphone Service Provider Shared-Tenant Service Provider / Building LEC		Coax	ial Cable alor Service Provider (C te Service Provider	order of importance see directions.] Incumbent LEC SP) Paging & Messaging Satellite Service Provider Wireless Data
If Other Local, Other Mobile or Other Toll is checked, describe carrier type / services provided:	Other Local International VolP Toll Rese	Othe	r Mobile	1 Other Toll
 106.2 Holding company IRS employer identification number 107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov [For assistance, contact the CORES help desk at 877-480-3 108 Management company [if filer is managed by another entity] 109 Complete malling address of reporting entity corporate headquarters Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208. 110 Complete business address for customer inquiries and complaints check if same address as Line 10 	Street 1 8664 Southgate 5 Street 2 Street 3 City Tamarac Street 2 Street 3 City Street 3 City Tamarac Street 3 City Tamarac	State FL nores Circle State FL	Zp (postal code) 33321 Zp (postal code) 33321	Country if not USA Country if not USA
111 Telephone number for customer complaints and inquiries	[oll-free number if available]	(954) - 792-3838	ext -	na - anna a mate tum - 100 a no anno an - anna a - anna a - anna a
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205	Fax number of this person		206 } - 666-5848	\$1.00 mg 4	
206 207	Email of this person Required if available — not for public release Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same address as Line 109	Office Email proposed if everable, not for public in Steed 1 8664 Southgate Shore Street 2 Street 3	alease cuetos_jose@hotm s Circle		M iast Cuetos - 636-2966 eai- Fax (954) - 891-030
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206	Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for atternative billing arrangements.] check if rame and address same as Line 207	Email	elesse cuelos_lose@holmail.c s Circle	ma en emineral de la company de la compa	M8 _ast Cuertos _ 636-2966 _ext.
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Save time, avoid problem	s file electronically at	http://forms.universals	ervice.org	FCC Form 499-A	

2009 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2008 Revenues) Page 4 Block 3: Carrier's Carrier Revenue Information 301 Filer 499 ID [from Line 101] 302 Legal name of reporting entity [from Line 102] IP Telcom Group, Inc. Report billed revenues for January 1 through December 31, 2007. If breakouts are not book Breakouts amounts, enter whole Do not report any negative numbers. Dollar amounts may be rounded to Total Interstate International the nearest thousand dollars. However, report all amounts as whole dollars. Revenues percentage estimates Interstate International Revenues Revenues See instructions regarding percent interstate & International. Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms Fixed local service Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs 303.1 Provided as unbundled network elements (UNEs) 303.2 Provided under other arrangements Per-minute charges for originating or terminating calls 304.1 Provided under state or federal access tariff Provided as unbundled network elements or other contract arrangement Local private line & special access service Provided to other contributors for resale as telecommunications 305.1 Provided to other contributors for resale as interconnected VolP [All such revenue for 2007 must be reported as end-user revenue] 306 Payphone compensation from toil carriers REDACTED Other tocal telecommunications service revenues 308 Universal service support revenues received from Federal or state sources Mobile services (including wireless telephony, paging & messaging, and other mobile services) 309 Monthly, activation, and message charges except toll Toll services 310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) 311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above) 312 Long distance private line services Satellite services 314 All other long distance services Total revenues provided for resale (Lines 303 through 314)

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See Instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

ock 4-	\: End-User and Non-Telecommunications Revenue Information	philip de la companya		A Company		and the second of the second
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403	Surcharges or other amounts on bills identified as recovering					
	State or Federal universal service contributions					
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	Monthly service, local calling, connection charges, vertical features,					
	and other local exchange service charges except for federally					
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405	Tariffed subscriber line charges and PICC charges levied by a local		•			
,,,,	exchange carrier on a no-PIC customer		1.11.1			
406	Local private line & special access service					
	includes the transmission portion of wireline	1				•
	broadband internet access provided on a common carrier basis.					**
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407	Payphone coin revenues (local and long distance)					
408	Other local telecommunications service revenues	,				
Mobile	services (including wireless telephony, paging & messaging, and other mobile services)	1				
409	Monthly and activation charges	*				
410	Message charges including roaming and air-time charges for toll					
	calls, but excluding separately stated toll charges	1				

http://forms.universalservice.org

FCC Form 499-A February 2009

Save time, avoid problems -- file electronically at

2009 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2008 Revenues) Page If breakouts are not book **Breakouts** Total amounts, enter whole Interstate International Revenues percentage estimates Revenues Revenues (a) Interstate International (e) Toll services 411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards 412 International calls that both originate and terminate in foreign points 413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service . "10-10" calls, associated monthly account maintenance. PICC pass-through, and other switched services not reported above) 414.1 All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills 414.2 All interconnected VoIP long distance, including: but not limited to, itemized toll 415 Long distance private line services Satellite services 417 All other long distance services REDACTED Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance billing and collection customer premises equipment, cublished directory, dark fiber, internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.) bundled with circuit switched local exchange service 418.1 418.2 bundled with interconnected VoIP local exchange service 418.3 Block 4-B: Total Revenue and Uncollectible Revenue Information 419 Gross billed revenues from all sources (incl. reseller & non-telecom.) (Lines 303 through 314 plus Lines 403 through 418) 420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions. Uncollectible revenue/bad debt expense associated with gross bifled revenues amounts shown on Line 419 [See Instructions Page 26] Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420 Net universal service contribution base revenues [Line 420 minus line 422]

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

2009	FCC Form	499-A	Telecommunications	arrana - Languag ann a mara - Tinang	Worksheet (Rep	orting Calendar	2008 Revenue	25)	Page 1
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508	Northeast:		ticut, Maine, Massachusetts, h		New York, Rhode Is	and, and Vermont	an an ann an agus an a nn ann agu an an agus an agus an a		
509	Southwest:		s, Kansas, Missouri, Oklahom	a, and Texas					
510	Total	Percen	lages must add to 0 or 100.]	. NOTES, adaptive commence the second	Sangangan and American Time of the State of the Control of the Con	entergradure	and the second s		
511			rs that do not contribute to Uni						
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			ncluded on Line 511. (See i		uons, you must nat	e in your records (iii (a)	3 FCC FIRM 433 ID	ior each customer	b)
			1,000			Total Revenues		Interstate an	d International
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	Save time, a	roid prob	lems file electronically at		http://forms.univer	salservice.org			FCC Form 499-A

February 2009

2009	FCC Form 499-A Telecommunications Reporting	g Warksheet (f	teporting Calendar 2	008 Revenues	•	P
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	Legal name of reporting entity [from Line 102]	IP Telcom Group, In	λ.		and the second	A to 1 minutes V . Minutes and . Minutes
	Section IV of the instructions provides information on which types to be exempt from one or more contribution requirements should swill determine which entities meet the <i>de minimis</i> threshold based	o certify below and at	ach an explanation. [The U	niversal Service Ad	ministrator	
603	I certify that the reporting entity is exempt from contributing to:		Universal Service	TRS 🗌	NANPA	LNP Administration
Prov	ide explanation below:					
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604	Please indicate whether the reporting entity is	State or Local	Sovernment Entity	I.R.C. § 501Ta	k Exempt	
605	I certify that the revenue data contained herein are privileged and position of the company. I request nondisclosure of the revenue in					
	I certify that I am an officer of the above-named reporting entity as to the best of my knowledge, information and belief, all statements statement of the affairs of the above-named company for the previrequested identification registration information has been provided consolidated basis, I certify that this filing incorporates all of the retitle filer adhered to and continues to meet the conditions set forth in	of fact contained in the ous calendar year. In and is accurate. If the venues for the consoli	is Worksheet are true and the addition, I swear, under pend above-named reporting endated entities for the entire y	hat said Worksheet halty of perjury, that hitty is filing on a	is an accurate	
606	Signature	Propose man :	,			
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. ***	Printed name of officer	President		Cue		
	Position with reporting entity		(954) 792-3838			A Maryon Commission and the con-
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,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Email of officer Required if available not for public release	cuetos_jose@hotmail	,	- V NAN THE TO THE PROPERTY OF SAME	WAR SIDELL TO THE TOTAL TO THE TOTAL	Sold of the tights against the American Sold and Sold and
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012	Do not mail checks with this form. Send this form to: Form 499 D For additional information regarding this worksheet contact: Telec	ata Collection Agent	c/o USAC 2000 L Street, I	N.W. Suite 200 Wa	shington DC, 20036	
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	Save time, avoid problems file electronically at http	p://forms.universalse	rvice.org			Form 499-A ary 2009
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2008 FCC Form 499-A Telecommunications Reporting Worksneet (F >>> Please read instructions before completed Annual Filing — due April 1, 2008	ng. <<< 3060-0855
	year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.
101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722 If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you. 102 Legal name of reporting entity	826735
103 IRS employer identification number	[Enter 9 digit number] 20-5025678
104 Name telecommunications provider is doing business as	IP Telcom Group, Inc.
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the report CAP/CLEC	Coaxiel Cable Incumbent LEC Operator Service Provider (OSP) Paging & Messaging Private Service Provider Satellite Service Provider Toll Reseller Wireless Data Other Mobile 1 Other Toll
106.1 Holding company name (All affiliated companies must show the same name on this line.) 106.2 Holding company IRS employer identification number 107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/Cores/Home.html] [For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov] 108 Management company [if filer is managed by another entity] 109 Complete mailing address of reporting entity Street 8664 Southgat	[Enter 9 digit number] 0016-7631-46 [Enter 10 digit number] te Shores Circle
Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208. 110 Complete business address for customer inquiries and complaints Check if same address as Line 109 Street 3 Street 2 Street 3 City Tamarac Tamarac	State FL Zip (postal code) 33321 Country if not USA 3 Shores Circle State FL Zip (postal code) 33321 Country if not USA
111 Telephone number for customer complaints and inquiries [Totl-free number if available]	(954) - 792-3838 ext -
112 List all trade names used in the past 3 years in providing telecommunications. Include a a IP Telcom Group, Inc. b h c i d j e k t Use an additional sheet if necessary. Each reporting entity me	
and the second s	BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001
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202 Legal name of reporting entity, (from Line 102) 203 Person who completed this Worksheet 204 Telephone number of this person 205 Fax number of this person 206 Email of this person Required if available — not for public release me@sentineticlecom.com 207 Comprate follos, after name, and mailing address to which future Telecommunications Reporting Worksheets should be sent cheat if same name at Line 200 medical fearment and relating address to which future Telecommunications Reporting Worksheets should be sent cheat if same name at Line 200 medical fearment and relating address. Please attach is written request for aftermetive beiling arrangements. check if same and driess same as Line 200 medical fearment and driess. Please attach is written request for aftermetive beiling arrangements. check if reme and softiess as size as the 201 medical fearment and driess same as Line 200 medical fearment and driess and providers of instructions medical fearment and line of pear reflections medical fearment and line of p	Block 2-A: Regulatory Contact information	
202 Legal name of reporting entity, (from Line 102) 203 Person who completed this Worksheets 204 Telephone number of this person 205 Fax number of this person 206 Email of this person 207 Corporate office, after, name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same address as Line 200 beach if same address as Line 200 plan address and billing contact person: 208 Billing address and billing contact person: [Plan administrators will send billing for contributions to this address. Please attach a written request for afternative billing arrangements.] check if same address are as Line 200 [In administrators will send billing for contributions to this address. Please attach a written request for afternative billing arrangements.] check if same address are as Line 200 [In administrators will send billing for contributions to this address. Please attach a written request for afternative billing arrangements.] check if same address are as Line 200 [In address address are as Line 200 [In address are a	201 Filer 499 ID [from Line 101]	826735
203 Person who completed this Worksheet 786 229-222 g.xt 205 Fax number of this person 200 666-5846 206 Email of this person Required if available - not for public releases me@sentinatelecom.com 207 Corporate office, attin, name, and mailing address to which thuter Effectormunications Reporting Worksheets should be sent check if same andre as Line 205 668-5846 208 Billing address and billing contact person: Required if available 100 person: 668-5946 668-5946 668-5946 668-5946 668-5946 668-5946 668-5946 668-5946 669-5946 6	A STATE OF THE STA	tP Telcom Group, Inc.
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206 Email of this person. Required if available — not for public release Ims@mentineltelecom.com 207 Corporate office, afth. name, and mailing address to which future relecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same and address and safety in Tercora Group, inc. 208 Billing address and billing contact person: [Plan administrators will send billis for contributions to this address. Please attack and written required for alternative billing arrangements.] check if rame and address same as Line 207 check to use line 208 information for FCC ITSP regulatory fee bill check 208 and Line 203 and	204 Telephone number of this person	(786) - 229-2222 ext-
Office protected office, afthr name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same address as Line 203 check if same address same a	205 Fax number of this person	(206) - 666-5848
All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions. 209 D.C. Agent for Service of Process per 47 U.S.C. § 413 210 Telephone number of D.C. agent 211 Fax number of D.C. agent 212 Email of D.C. agent Required if available Contact@Corporations.com 213 Complete business address of D.C. agent Sewett 1629 K Street, NW, #300 Street 2 1717 K Street NW Suse 600 Street 3 1717	207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same address as Line 109 208 Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.] check if rame and address same as Line 207	Office IP Telcom Group, Inc. Attn Finst name Jose Mil Last Cuotos Enail [required if available, not for public release] custos jose@romas.com Phone (964) - 630-2966 ext. Street 2 Street 3 Cay Tarmarac State FL Zp (postal code) 33321 Country if not USA Company IP Telcom Group, Inc. Attn First name Jose Mil Last Cuotos Country if not USA Company IP Telcom Group, Inc. Attn First name Jose Mil Last Cuotos Email [required if available, not for public release] custos jose@rolmat.com Phone (954) - 638-2966 ext. Fax (854) - 691-0300 Street 2 Street 3
210 Telephone number of D.C. agent		All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers
211 Fax number of D.C. agent Required if available Contact@corpcreations.com 212 Email of D.C. agent Required if available Contact@corpcreations.com 213 Complete business address of D.C. agent 1629 K Street, NW, #300	209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company Corporate Creations Network Inc. Attn First name Luis M Last Urierte
212 Email of D.C. agent Required if available Contact@corpcreations.com 213 Complete business address of D.C. agent Street 1629 K Street, NW, #300	210 Telephone number of D.C. agent	(800) - 682-9110 ext-
213 Complete business address of D.C. agent for hand service of documents check to use Line 213 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 213 are checked, Line 208 will be used.] 214 Local/alternate Agent for Service of Process (optional) 215 Tetephone number of local/alternate agent () - ext - 216 Fax number of local/alternate agent [I Required if available] 218 Complete business address of local/alternate agent () - ext - 219 Complete business address of local/alternate agent () - company (c) - company (211 Fax number of D.C. agent	(561) - 694-1639
for hand service of documents	212 Email of D.C. agent Required if available	contact@corpcreations.com
215 Telephone number of local/alternate agent ()- ext- 216 Fax number of local/alternate agent ()- 217 Email of local/alternate agent Required if available 218 Complete business address of local/alternate agent for hand service of documents support for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill [] [If both Line 208 and Line 218 are checked. Line 208 will be used.] City State Zip (postal code) Country if oot USA	for hand service of documents check to use Line 213 information for FCC ITSP regulatory fee bill	Street 2 1717 K Street NW Suite 600 Street 3
216 Fax number of local/alternate agent Required if available 217 Email of local/alternate agent Required if available 218 Complete business address of local/alternate agent for hand service of documents Street 2 219 Check to use Line 218 information for FCC ITSP regulatory fee bill Street 3 210 [If both Line 208 and Line 218 are checked, Line 208 will be used.] City State Zip (postal code) Country if oot USA	214 Local/alternate Agent for Service of Process (optional)	Company Alth First name All Last
217 Email of local/alternate agent Required if available 218 Complete business address of locat/alternate agent for hand service of documents Street 2 check to use Line 218 information for FCC ITSP regulatory fee bill Street 3 [If both Line 208 and Line 218 are checked, Line 208 will be used.] City State Zip (postal code) Country if oot USA	215 Telephone number of local/alternate agent	ext
218 Complete business address of locat/alternate agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill street 3 [If both Line 208 and Line 218 are checked, Line 208 will be used.] Sixy State Zip (postal code) Country if oot USA	216 Fax number of local/alternate agent	
agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill for the control of the	217 Email of local/alternate agent Required if available	
	agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill	Street 2 Street 3
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001		ET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

2008	FCC Form 499-A Tele	communications Repo	orting	Worksheet (R	epo	rting Calendar 200	7 Reven	ues)		Page
Block	2-C: FCC Registration and C	onlact Information			Barrierierierierierierierierierierierierie	Filers must if there are any chang	refile Block es in this se	•	uctions.	
219	Filer 499 ID [from Line 101]			826735				,		
	Legal name of reporting entity	ffrom Line 102]		IP Telcom Group, Inc					* , , 1100 110011111 2000000 * 00000 00 00 0	
221	Chief Executive Officer (or, higi if the filing entity does not have			First Jose			La.	^{el} Cuetos	representative that the accordance of the second	The Collection is the American score . Communications and a selection
222	Business address of individual check if same as Line 10	_		Street 8664 Southgate S Street 2 Street 3 City Tamerac	hores	Circle State FL	Zip (postal cod	_{e)} 33321	Country if reat USA	
223	Second ranking company office (Must be someone other than to			First	.,	Mt	La	s	Contraction of the Contract of States of the Contract of the C	
224	Business address of individual check if same as Line 10		1	Street1 Street 2 Street 3						
		**************************************		City	***	State	Zip (postal code	•)	Country if not USA	
225	Third ranking company officer, (Must be someone other than in Lines 221 or 223)		,	First		M	t.a	g		
226	Business address of individual	named on Line 225		Streeti			-			
	check if same as Line 10	oe 🔲		Street 2 Street 3 City		State	Z.p (postal code	e)	Country if not USA	
227	Indicate jurisdictions in which the and jurisdictions in which service				ch se	prvice was provided in th			at tay had seen sound and an annual control on son	
	☐ Alabama	Guam		Massachusetts		New York		☐ Tennesse	e	
	Alaska	Hawaii	□ !	Vlichigan		North Carolina		Texas		
	American Samoa	☐ Idaho		Midway Atoll		North Dakota		Utah		
	Arizona	☐ Illinois	_ r	Vinnesota		Northern Mariana Islan	nds	U,S. Virgin	n Islands	
	Arkansas	☐ Indiana		Vississippi		Ohio		☐ Vermont		
	California	lowa		Missouri		Oklahoma		Virginia		
	Colorado	Johnston Atoli		Montana		Oregon		☐ Wake Isla	nd	
	Connecticut	☐ Kansas		Nebraska		Pennsylvania		☐ Washingto	n	
	Delaware			Vevada		Puerto Rico		☐ West Virgi	nia	
	District of Columbia	Louisiana		New Hampshire		Rhode Island				
	☑ Florida			New Jersey		South Carolina				
	Georgia	Maryland	□ ¹	New Mexico		South Dakota				
228	Year and month filer first provid	ed (or expects to provide) tele	comm	unications in the U.S.		Check if prior to 1/1/19	99, otherwise	e Year 2007	Month 1	
	PERSONS MAKING WILLFUL FAL	SE STATEMENTS IN THE WORK	SHEET	CAN BE PUNISHED BY	FINE	OR IMPRISONMENT UN	DER TITLE 1	8 OF THE UNITE	ED STATES CODE, 18 U.S.	C. § 1001

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues) Page Block 5: Carrier's Carrier Revenue Information 301 Filer 499 ID [from Line 101] 302 Legal name of reporting entity I from Line 1021 IP Telcom Group, Inc. Report billed revenues for January 1 through December 31, 2007. If breakouts are not book Breakouts Do not report any negative numbers. Dollar amounts may be rounded to Total amounts; enter whole the nearest thousand dollars. However, report all amounts as whole dollars. Revenues Interstate International percentage estimates nterstate International Revenues Revenues See instructions regarding percent interstate & international. (c) Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms Fixed local service Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs 303.1 Provided as unbundled network elements (UNEs) 303.2 Provided under other arrangements Per-minute charges for originating or terminating calls Provided under state or federal access tariff 304.1 304.2 Provided as unbundled network elements or other contract arrangement Local private line & special access service Provided to other contributors for resale as telecommunications 305.1 Provided to other contributors for resale as interconnected VolP [All such revenue for 2007 must be reported as end-user revenue] EDACIEU 306 Payphone compensation from toll carriers Other local telecommunications service revenues Universal service support revenues received from Federal or state sources Mobile services (including wireless telephony, paging & messaging, and other mobile services) Monthly, activation, and message charges except toll Toll services Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) 311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above) 312 Long distance private line services Satellite services 313 All other long distance services 315 Total revenues provided for resale [Lines 303 through 314]

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See Instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

402 L Report I Do not r the near See insi	Filer 499 ID [from Line 101] Legal name of reporting entity [from Line 102] billed revenues for January 1 through December 31, 2007. report any negative numbers. Dollar amounts may be rounded to rest thousand dollars. However, report all amounts as whole dollars. tructions regarding percent interstate & international.	P Tolcom Group, inc. Total Revenues	emounts, percenta	is are not book enter whole	E	Breakouts
Report I Do not r the near See inst venues 403 S	billed revenues for January 1 through December 31, 2007. report any negative numbers. Dollar amounts may be rounded to rest thousand dollars. However, report all amounts as whole dollars. tructions regarding percent interstate & international.	Total Revenues	emounts, percenta	enter whole		reakouts
See insi venues 403 S	tructions regarding percent interstate & international.					way was got among an a co
403 5	from All Other Sources (and user felecom, & non-telecom)	(a)	Interstate (b)		Interstate Revenues (d)	International Revenues (e)
_	Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
h a te	al services Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally artifed subscriber line charges and PICC charges radiional circuit switched Provided at a flat rate including interstate to il service local portion			1 Sec. 2		
404.2 404.3	Provided at a flat rate including interstate toll service - toll portion Provided without interstate toll included (see instructions)					
	nterconnected VoIP Offered in conjunction with a broadband connection					
404.5	Offered independent of a broadband connection					
	ariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer					
ir	ocal private line & special access service ncludes the transmission portion of wireline provided on a common carrier basis.					
407 F	Payphone coin revenues (local and long distance)					
408 C	Other local telecommunications service revenues					
Mobile se	ervices (including wireless telephony, paging & messaging, and other mobile services)			in the second of		
409 N	Monthly and activation charges				The state of the s	
	Message charges including roaming and air-time charges for toll calls, but excluding separately stated toll charges					
F	PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN	BE PUNISHED BY FINE OR	IMPRISONMENT	UNDER TITLE 18 OF	THE UNITED STATES	3 CODE, 18 U.S.C. § 1001

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues) Page 6 If breakouts are not book **Breakouts** Total amounts, enter whole interstate International Revenues percentage estimates Revenues Revenues Interstate International (d) Tott services Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards 412 International calls that both originate and terminate in foreign points Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above) 414.1 All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills All interconnected VoIP long distance, including; but not limited to, itemized toll 415 Long distance private line services Satellite services All other long distance services Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.) bundled with circuit switched local exchange service 418.1 bundled with interconnected VoIP local exchange service 418.2 418.3 other Block 4-R. Total Revenue and Uncollectible Revenue Information Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418] Gross universal service contribution base amounts [Lines 403] through 411 Lines 413 through 417] See Figure 4 in instructions. Uncollectible revenue/bad debt expense associated with gross bifled revenues amounts shown on Line 419 [See Instructions Page 26] Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420 Net universal service contribution base revenues [Line 420 minus line 422] PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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FCC Form 499-A February 2008

501	annature communication of	from Line 101] 826735	A	The second of th
502	. •	f reporting entity [from Line 102] P Telcom Group, Inc.		
		enues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510. uctions for limited exceptions.	Block 3	Block 4
·		f revenues reported in Block 3 and Block 4 billed in each region of the country. Round or earest whole percentage. Enter 0 if no service was provided in the region.	Carrier's Carrier (a)	End-User Telecom. (b)
503	Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands		
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesola, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming		
505	West Coast	California, Hawaii, Nevada, American Samoa, Guarri, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island.	DEINA	ATER
506	Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	REDA	UJEL
507	Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin		
80	Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont		
09	Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas		
10	Total	[Percentages must add to 0 or 100.]		
511	filer's TRS, N option of iden	m resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 4 ANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these tifying such revenues below. As stated in the instructions, you must have in your records the FCC FII ues are included on Line 511. (See instructions.) [a] Total Revenues	amounts excluded, the filer has the	International

February 2008

2008 FCC	Form 499-A Telecommunications	Reporting Worksheet	(Reporting Calendar 2	007 Revenues)	Page
Block 6: CER	RTIFICATION: to be signed by an officer of t	he filer	Sur Sales Villa		and the second s
601 Filer 49	99 ID [from Line 101]	826735	AND THE PARTY OF T	neuroporto compresente de la constitución de la con	Commence of the commence of th
	name of reporting entity [from Line 102]	IP Telcom Group,	, Inc.		
to be en Will dete	n IV of the instructions provides information on we exempt from one or more contribution requireme ermine which entities meet the de minimis thres	nts should so certify below and hold based on information prov	attach an explanation. [The U	Iniversal Service Administrator	_
603 I certify	that the reporting entity is exempt from contribu	uting to:	Universal Service	TRS NANPA	LNP Administration
Provide expl	anation below:				
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******	e construire e deservición e construire e de la construire e dela construire e de la cons	er en er anne en	to the second and the	transforms and the same MASS of the same o	collection to the second control of the second seco
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	that the revenue data contained herein are private the company. I request nondisclosure of the				
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